FOR MYSORE STATE

EDUCATION. (1952) Department.

Rt. SERIES.

G.O. NO. 607 Education

607

Dated 22nd December 1952.

Passed

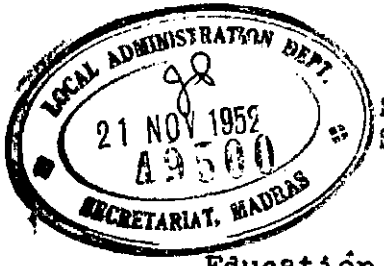
12

[Despatch Abstract.]

Audit Report--Elementary Education Funds--Budget Estimate for 1950-1951 South Kanara District Board Papers Recorded.

L.F.No. 7960 Dated 20.11.52

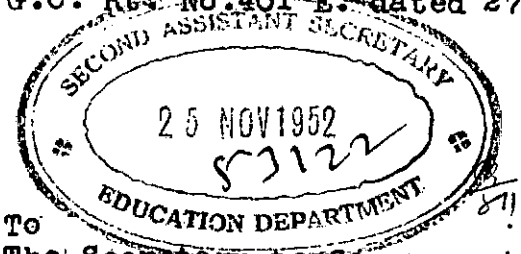
Office of the Examiner of
Local Fund Accounts,
Mount Road, MADRAS. 2.



Sub: Audit report - Elementary Education funds 1950-51
South Kanara District Board.

Forwarded to the Secretary to Government, Education Department with the copies of the President's replies and the resolution of the Board.

Para 6 of Audit report:- Specific sanction of Government for waiver of contribution is necessary - vide G.O. Rt. No. 401 E. dated 27-8-52.



Asst. Examiner of L.F. Accts.

To
The Secretary to Government,
Local Administration Department,
MADRAS.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH KANARA DISTRICT BOARD FOR THE YEAR 1950-51.

-:o:-

Name of the auditor: Mr. C.W. Andrews,
District Inspector of
Local Fund Accounts.

Time taken for audit: 11th January 1952 to
14th March 1952.

The Office of the President was held by Sri B. Manjayya Heggdi from 1-4-1950 to 31-3-1951.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. A single cash-book was maintained for both the general and Elementary Education Funds. The Opening balances in the Cash book is in agreement with the closing balance of the previous year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the Account for March 1951 and is in agreement with the balance in the treasury pass book after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the Annual objection Statement which should be treated as a part of this report.

4. PENDING PARAGRAPHS OF PREVIOUS AUDIT REPORT:

(a) Six objections of over two years as shown below were pending settlement at the close of audit. Early action is called for for their settlement.

1946-47	1	Rs.70 0 0
1947-48	5	" 44 11 6
	6.	" 114 11 6

(b) Paragraph 7(d) of the Audit Report 1946-47.

4(c) " , 1949-50.

MIDDAY MEALS - PERMANENT ADVANCE PENDING REALISATION

Rs. 70/-

The recovery of the amount by adjustment as per Government Memorandum No. 13912-C 151-1, Education, dated 18-4-1951, has not yet been made. This may be done early.

(c) Paragraph 6(f) of the Audit Report 1947-48 and
" 4(d) " 1949-50.

FIXATION OF PAY - IRREGULARITIES:

The result of the correspondence with the Director of Public Instruction may be intimated.

(d) Paragraph 9 of audit report for 1947-48.
" 4(c) " 1949-50.

ACKNOWLEDGMENT AWAITED:

Acknowledgment for Rs. 6-8-0 sent by Money Order still remains to be produced.

(e) Paragraph 5(b) of the audit report for 1948-49,
" 4(i) " 1949-50.

VACATION SALARY FOR TEACHERS APPOINTED DURING THE YEAR:

Orders of Government on a reference made in R.C.No. 6752-E14-50 dated 19-6-50 are awaited. As it is nearly two years since the Government were addressed, the Government may be reminded in the matter.

(f) Paragraph 5(a) of the audit report for 1949-50.

: BUDGET PROVISION:

Specific approval of Government may be obtained for the expenditure incurred as the Government have deleted the provision of Rs.40,000 under capital expenditure.

(g) Paragraph 5(b) of audit report for 1949-50.

The sanction of the Director of Public Instruction for the re-appropriation of funds from one main head to another still remained to be obtained and furnished.

(h) Paragraph 7 of the audit report 1949-50.

FALSE CLAIM AGAINST THE DISTRICT BOARD:

The

5

The final action taken in the matter is awaited

(i) Paragraph 8 of the audit report for 1949-50.

APPOINTMENT OF TEACHERS AT THE END OF THE YEAR - PAYMENT OF VACATION SALARY TO ELEMENTARY TEACHERS:

The final orders of Government are awaited in the matter.

(j) Paragraph 11(c) of the audit report for 1949-50.

ARREAR CLAIM:

The sanction of the Director of Public Instruction for the payment of the arrear claim remained to be obtained and furnished.

(k) Paragraph 12 of the audit report for 1949-50.

Vidyadaya Magazine - Supply to Elementary Schools:

No action seems to have been taken to ascertain the extent of loss due to non receipt of the magazine or to fix the responsibility for the loss. The matter would need early attention. The several points raised in the objection have not been satisfactorily answered.

(l) Paragraph 14 of the audit report for 1949-50.

IRREGULAR PAYMENT OF LEAVE SALARY AND PENSIONARY CONTRIBUTION while on LEAVE ON BEHALF OF SRI B.V. RAMANAN:

The amount credited to Government would need to be recovered and credited to Elementary Education fund.

(m) Paragraph 16 of the audit report for 1949-50.

NEW SCHOOLS OPENED:

The sanction and recognition of the Educational Authorities for the four schools opened in Coondapur Taluk and one in Mangalore Taluk referred to in item 71 of Objection Statement 1949-50 remained to be pointed out.

5. MISAPPROPRIATION:

The President, District Board in his R.C.C. No.D15-20087/51 dated 21-3-51 reported to this department that the Headmaster of Board Elementary School, Karnambar (Mangalore Taluk) failed to refund

a sum of Rs. 49 wrongly sent to him. The explanation of the Headmaster concerned was called for by the President, District Board. The amount was since refunded on 26-9-51. The final action taken in the matter is awaited.

6. CONTRIBUTION FROM GENERAL FUND:

A sum of Rs. 51,740 was provided as contribution from general account in the budget for 1950-51 as approved by the Government in G.O.Ms.No. 3502, dated 1-8-1950. Against this only a sum of Rs. 40,610/4-0 was adjusted to Elementary Education Fund account. The balance would need to be adjusted on the sanction of Government obtained for the short adjustment.

7. KUDIPI CHATRAM - EXPENDITURE ON BUILDING NOT ALIENATED:

In C.No.J2-11044/48 dated 2-6-48 Collector agreed to place the Kudipi Chatram at the disposal of the Board on payment of Rs. 426/-. In R.O.C.No. 2231 dated 14-8-1948 Board agreed for the proposal. In C.No. 11044/48B3 dated 30-6-1948 Collector asked for payment of the amount and to apply for alienation and in his letter dated 30-10-1948 advised to credit the amount after ~~leaving~~ leave from the amount was not paid so far and the property alienated in favour of the Board. The building was taken possession of by the Board as per letter A4 2539/48 dated 22-8-48 of the Tahsildar and was used as school building from 1-6-50 after repairs etc., From Measurement Book C.1684 it was noticed that a sum of Rs. 2906-4-0 was spent on repairs to this Chatram. Out of this a sum of Rs. 1393 paid in January 1951 from Elementary Education fund was debited to General fund. The debiting of a portion of the expenditure to general fund and the balance to Elementary Education fund was not in order and necessary adjustment may be made. The expenditure incurred on land not alienated in favour of the District Board is not permissible except with the sanction of Government. Necessary steps may be taken to get the building alienated to the District Board.

8. IRREGULAR DEBIT:

A sum of Rs. 690-4-0 was debited to Elementary Education

Fund

Fund towards pay etc., as detailed below paid to the attender working in the section. The authority for debiting the pay etc., of an attender's post to Elementary Education Funds was not pointed out.

	Rs.as.ps.
Pay.	384 0 0
Leave Salary contribution.	42 4 0
Dearness Allowance.	228 0 0
House Rent Allowance.	36 0 0
Total.-	690 4 0

9. VOUCHERS WANTING:

The following vouchers were not produced for audit:

VOUCHERS:	AMOUNT. Rs.as.ps:	
258/6-50	141 0 0	Purchase of furniture and apparatus for schools.
1025/3-51	18 4 0	
1030/ "	100 0 0	
1052/ "	2,492 2 0	
1091/ "	667 0 0	
1095/ "	4,186 5 0	
1028/ "	0 4 0	Contingent Expenditure.
1063/ "	26 4 0	
1064/ "	0 6 0	
	7,235 9 0	

The vouchers would need to be traced and produced without delay.

10. RECOGNITION WANTING:

The recognition of the District Educational Officer was wanting in respect of the following schools ~~opened during the following schools~~ opened during the year.

ANNUAL OBJECTION STATEMENT.

P.T.O.

ANNUAL INSPECTION STATEMENT.	NAME OF SCHOOL.	DATE FROM WHICH RECOGNITION WANTING.	REMARKS.
Item 74	Kontnoor Ele.School.	1-1-51	Newly opened.
" 97	Kidoor Ele. School.	1-1-51	recognition was granted upto 31-12-50.
Item 8 of G.S.50-51/I.	Kotrachal Ele.School.	Upto the closure.	Closed on 15-6-49.
" 53	Kachur Kalbircle Kavabethu S. Karandoor Durga Karkal Kalanji Kala.	50-51	
79	Kollur Kadamakki Siri Vandero	50-51	
121	Subramanya School.	50-51	

11. AR.Ex. CLAIM - SANCTION OF DIRECTOR OF PUBLIC INSTRUCTION AWAITING:

In the cases of payments referred to in items noted below the claims were more than one year old. The sanction of the Director of Public Instruction for the investigation and payment of the arrear claims was not also obtained. Necessary sanction may be obtained and furnished to admit the payments in audit.

Item 70 of Objection Statement 1950-51/I

" 71 "

" 110 "

" 113 "

" 125 "

and Item 94 of G.S. 50-51.

12. The result of audit may be considered fairly satisfactory.

13. The gross receipts and charges of the year were Rs. 14,56,194-14-4 and Rs.15,49,527-3-10 respectively.

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14. 338 objections involving Rs. 23,034/- were pending settlement at the close of audit, as detailed in the Annual Objection Statement for 1950-51 and as shown below:

YEAR.	NO. OF ITEMS.	AMOUNT. Rs.as.ps.
1946-47	1	70 0 0
1947-48	6	44 11 6
1948-49	26	5 0 0
1949-50	28	11,102 7 0
1950-51	229	16,811 13 6
	338	28,034 0 0

V. R[illegible]AMIAH,
Asst. Examiner of Local Fund Accounts,
Western Circle, Salem.

FORWARDED to the President, District Board, South Kanara, Mangalore District, in duplicate with the request that the report may kindly be returned within three months to the District Inspector of Local Fund Accounts, South Kanara at Mangalore, with reply in triplicate duly approved by the District Board for submission to Government.

(TRUE COPY)

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Madras.

ANNUAL ACCOUNTS OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDU~~~
FUND ACCOUNT OF THE SOUTH KANARA DISTRICT BOARD, FOR THE YEAR
1950--1951.

Head of account.	Actuals.	Final budget appropriation.
RECEIPTS - ORDINARY.		
Opening balance.	11,844- 7- 2	3,21,900
1. Education tax	4,96,369- 0- 0	4,96,000
2. School fees.	11,498-11- 3	10,200
3. Contribution.		
4. Income from investment	180-11- 0	
5. Other receipts.	6,598- 0- 7	4,500
GOVERNMENT GRANT.		
(i) Under sect.37 of the Ele.Edn. Act.	1,35,954- 0- 0	1,36,000
(ii)Under proviso to section 37 of the Act.	2.81,797- 0- 0	2,90,200
(iii)For compulsory education.	1,98,972- 0- 0	2,07,800
Midday meals.		200
(iv) Craft equipment	660- 0- 0	
(v) Adult Education	448- 8- 0	
(vi) Dearness allowance	2,80,000- 0- 0	
Contribution from General funds.	28,980- 0- 0	28,980
	11,630- 0- 0	22,760
9.Advances recovered.	3,116-15- 6	5,000
10.Refund of permanent advances.		12,01,640 ~~500~~
DEDUCT		
Refunds.	10- 0- 0	500
Amount transferred to Capital	21,046-10-1	1,83,300
Total Ordinary.	14,35,148-4-3	1117,840
CAPITAL.		
1. (a) Government grants other than compulsory education.	---	42,000
(b) ---do--- for compulsory edn.	---	11,200
2. Add amount transferred from Ordinary	21,046-10-1	83,300
Total Capital.	21,046-10-1	136,500
Total Ordinary and Capital	~~14,56,194-14-4~~ 14,56,194-14-4	1254340
Grant total including opening balance.	14,68,039- 5-6	932440 ~~932440~~

EXPENDITURE - ORDINARY.

aff:

(1) Salaries and allowance.	1,630- 9- 0	2,400
(a) Dt.Bd.Educational Officer.	344- 0- 0	520
Dearness allowance.		
Contribution to pension.	552- 0- 0	560
T.A & Contingencies.	51- 6- 0	700
(b) Masters.	7,36,283- 6- 0	8,92,000
Dearness allowance.	4,03,598-13- 0	4,66,000
(v) Clerks and servants.	20,197- 3- 0	28,500
Dearness allowance.	5,553- 0- 6	12,970
(2) Contribution to Provident fund	38,092- 9- 0	40,000
-do- Bonus fund	197- 0- 0	---
(3) Travelling allowance.	1,700- 5- 0	2,500
(4) Gratuity	279-12- 0	500

Compulsory Elementary Education.

Masters salaries and allowances.	97,566-10- 0	
Dearness allowance.	62,339- 6- 0	
Clerks and servants.	4,837- 2- 0	
D.A.	4,931- 1- 0	
House rent.	4,895- 7- 0	
Supply of midday meals.	42- 5- 0	200
Contingencies.	8,589-10- 0	

2.Contingencies and equipment:-

(1) Contingencies.		
(a)House rent.	34,485-11- 0	37,000
(b)Other items	42,046- 4- 6	64,300
(2) Equipment.		
(a) Furniture and apparatus.	20,878- 8- 0	34,200
(b) Library books and maps.		
Repairs to Buildings.	23,468-13- 3	37,800
Contribution to Municipalities.	11,050- 0- 0	300
Interest on and repayment of	2.859- 7- 0	13,000
Advances recoverable.		5,000
9.Permanent advances.		
	15,28,480- 9- 9	16,58,450

CAPITAL.

1. Lands and buildings.	21,046-10- 1	22,100
Frunitture and apparatus.	--	--
Compulsory Edn.construction of sheds.		42,000
Compulsory Edn.furniture.		2,000
Books and maps		2,500
Total capital.	21,046-10- 1	68,900
Total Ordinary and Capital	15,49,527- 3-10	17,27350
		-7,94910
Closing balance.	-81,487-14- 4	~~-808910~~
Grant total including closing balance.	1468, 039- 5- 6	932,440 ~~9,23,440~~

Mangalore)
Dated:/5-5-1952.)

Dt.Inspector of L.F.Accounts,
South Kanara.

15/5/3

Roc.8804-52-E14.

...District Board ffice,
Mangalore: Dated 21-7-1952

From

Sri B. Manjayya Hegde, B.A., B.L.,
President, District Board, S.K.

To

The District Inspector of L..F.Accounts,
South Kanara.

Sir,

Sub:- AUDIT - South Kanara District Board - Elementary Education funds - Audit report for the year 1950-51 - Replies furnished.
Ref:- L.F.No.576 dated 21-4-1952 of the Examiner of L.F. Accounts, Madras.

Replies to the Audit Report on the Elementary Education funds of this Board for the year 1950-51 are furnished below:--

Para 4(a):Pending paragraphs of previous audit report:

Replies are furnished separately.

(b) Mid day meals - Permanent advance pending realisation-

The amount will be recovered by adjustment and shown during local audit.

(c) Fixation of pay - Irregularities:-

The pay of the teacher has since been refixed as per C.No.6414/51-E12 dated 1-7-52 and the excess paid will be recovered from him. The connected papers will be shown during local audit.

(d) Acknowledgment wanting:-

The acknowledgment for Rs.6-2-0 will be produced in local audit.

(e) Vacation salary for teachers appointed during the year

Orders from Government have since been received. Ms.No.598 Education dated 22-3-1952.

(f) Budget reappropriation:-

The Government have been addressed in the matter in this office Roc.13906-52-E14-51.

(g) The Government have been addressed in the matter in this office Roc.13906-52-E14.

(h) False claim against the District Board:-

The whereabouts of the teacher are not yet known. His present address is being ascertained. Further action will taken after ascertaining his present address.

(i) Appointment of teachers at the fag-end of the year - Payment of vacation salary to elementary teachers:-

Orders from Government have since been recieved.

G.O.Ms.No.598 Education dated 22-3-1952.

P.T.O.

(j) Will be shown during local audit.

(k) Vidyodaya Magazine - supply to elementary schools:-

The matter is being investigated.

(l) Irregular payment of leave salary and pensionary contribution while on leave on behalf of Sri B.V.Raman

The excess amount credited to Government has since been recovered by adjustment from further contributions due to Government as per Vr.No.714/3-52 -Vide Accountant General's letter No.1655 dated 6-10-51. The connected papers will be shown in local audit.

(m) New schools opened:-

The sanction and recognition of the educational authorities for the new schools opened will be shown in local audit.

5.Misappropriation

The final orders passed will be intimated and the connected file shown during local audit - vide file C.No.20087/51-A5.

6.Contribution from General fund:-

Only the statutory contribution was paid from the General to Elementary Education account as the capital works for which additional contribution was budgeted for were not completed and paid for fully in 1950-51.

7.Kudipi chatram - Expenditure on building not alienated.

Necessary adjustment has since been made. The necessary action has also already been taken to get the plot alienated. (A.C.No.6247/48-A5).

8.Irregular debit:-

This is permissible under G.O.No.1353 Education and P.W. dated 24-9-1942.

9.Vouchers wanting:-

The vouchers will be produced in local audit.

10.Recognition wanting:-

The recognition of the Ct. Educational authorities will be shown in local audit.

11.Arrear claims - Sanction of Director of Public Instruction wanting.

The sanction of the Director of Public Instruction for the investigation and payment of the arrear claims will be produced in local audit.

FOR PRESIDENT.

V/4-10

Extract from the proceedings of the meeting of the members of the South Kanara District Board dated 22-7-1952.

...

42. Read audit report on the elementary education fund accounts of the District Board, S.K for the year 1950-51 communicated by the Examiner of L.F.Accounts, Madras in his L.F.No.576 dated 21-4-1952.

Also draft replies to the audit report.

RESOLUTION "Approved"

Sd.B.M.Hegde,
President.

/ True extract

For President,
District Board, S.K.

V/9-10 9/10/52

Education 5

Sub:- Audit Report - Ele. Edn. (BE) Funds for 1950-51. South Kanara Dt. Board - Pay records.

Read:- From the Exr. of L.F. Accts., 960, M- 20-11-52

Order/No. 607 Edn. 22/12/52

Recorded

2. Copy of the annexure to the Exr of L.F.A in his letter read above forwarded to the PDB. S. Kanara for necessary action.

To

The PDB., S. Kanara, Mangalore

The DPI

Circle Copy sent

The Exr. of L.F.

18/12/52

18/12/52